

810-3-39-.07 Participation in the Federal/State Electronic Filing Program - **Corporate Income Tax Returns.**

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of corporate income tax returns, effective for tax years beginning on or after January 1, 2005.

(2) The requirements of the Alabama **Business** Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the **Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164)** ~~Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns~~, which is issued on an annual basis by the Department.

Author: Kathleen F. Campbell **and Melissa Gillis**
Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975
History: New Rule: Filed February 13, 2006, effective March 20, 2006.